MATTHEW H. MEAD United States Attorney NICHOLAS VASSALLO Assistant United States Attorney District of Wyoming P.O. Box 668 Cheyenne, Wyoming 82003

MICHAEL G. PITMAN (*Pro Hac Vice*)
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683
Ben Franklin Station
Washington, D.C. 20044-0683
Telephone (202) 305-7938
Facsimile (202) 307-0054

UNITED STATES DISTRICT COURT DISTRICT OF WYOMING

United States of America,

Plaintiff,

v.

Civil No. 2:07-cv-19-CAB

Jane Joyce Rice; Water Garden, Inc.; Perpetual Legacy Corp.; Carte Blanche Trust; & Newport Pacific Trust Co., Ltd.;

Defendants.

TO: Clerk of the Court
United States District Court
Southern District of California

UNITED STATES' REQUEST FOR ENTRY OF DEFAULT AGAINST DEFENDANT WATER GARDEN, INC.

The United States of America, through undersigned counsel, pursuant to

Fed. R. Civ. P 55(a), hereby requests the entry of default against Defendant Water Garden, Inc. ("Water Garden"), as Water Garden has failed to appear or file a responsive pleading in this action, and states as follows in support:

- 1. The United States commenced the action against Water Garden on January 19, 2007. *See* Doc. # 1.
- 2. Service of process upon Water Garden was completed by publication on June 13, 2007. *See* Docs. # 21 & 32.
- 3. Consequently, Water Garden was required to appear and/or otherwise plead in this action no later than July 5, 2007. *See* Fed. R. Civ. P. 12(a)(1)(A); Doc. # 32.
- 4. To date, Water Garden has not filed an answer or otherwise responded to the Complaint, or appeared in any other manner before the Court in this matter. *See generally* Civil Docket for Case # 2:07-cv-19-CAB. Accordingly, Water Garden has defaulted.

WHEREFORE, the United States prays that the Clerk of the United States

District Court for the District of Wyoming enter default against Water Garden.

MATTHEW H. MEAD, United States Attorney NICHOLAS VASSALLO Assistant United States Attorney District of Wyoming P.O. Box 668 Cheyenne, Wyoming 82003 Telephone: (307) 772-2124

Dated: August 7, 2007

s/ Michael G. Pitman
MICHAEL G. PITMAN (*Pro Hac Vice*)
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683
Ben Franklin Station
Washington, D.C. 20044-0683
Telephone: (202) 305-7938

Facsimile: (202) 307-0054 Michael.G.Pitman@USDOJ.gov